Previous references.
G. Pro: R 593-608 dated
29-7-02. R 766-94

1903.014.

(Sep. Revenue)

File No. 6A of 02-03

Serial Nos. 16 3

Later references.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1 to 3

Major ~~Part~~ **B. for** April 1904.

SUBJECT.

Levy of Local Cess on the Sale proceeds of Toddy Shops

To the Excise Commissioner - No 667 dated 2nd June 1903, requesting to submit a report as to why Local Cess should not be levied on the Sale proceeds of Toddy Shops and whether the terms of Sale Notification may not be modified to that effect. ——
From the Excise Commissioner No. 7437 dated 9th June 03 submitting his opinion in regard to the proposal of Government to levy the Local Cess on Toddy Shops

3 To the Excise Commissioner To the Comptroller and Deputy Commissioners of Districts — No. 668-77 dated 9th April 1904 — Sanctioning the proposal referred to in Serial No 2

G. R. S. 58

S. R. 6402

Submitted to Secretary Genl & Rev Depts.:—

With reference to para 3 Subject I of the Consl Proceedings of the 19th May, the Dewan desires that the Excise Commissioner may be asked why local Cess should not be levied on the sale proceeds of toddy shops.

Camp Ootacamund
22nd May '03.

Assistant Secretary

27/5/03

27/5/03

Ruled

The references quoted in the resolution are put up

2 Under the rules now in force Local Cess is levied only on the account of duty & not on the license fees. This procedure seems to be guided by No 6014/Rev 31 dy 31/5/72 from the Chief Comsr to the Subdl

Subject matter of (Page 139 of the old Rec. manual of 1886)

B

Under para 2 of G.O. No 593-600B/R1 66-94 dt 24/7/01 on local Cess levied on -

(1) Arrack. merged in "Duty" the amount of "Duty" vide Bdg 4:12 a.

(2) Toddy. —— do —— vide Excise Act"

(3) Ganja —— do ——

(4) Beer — levied in addn —

If local Cess is levied hereafter in Co on the Sale proceeds of toddy shops otherwise called Licence fees the same procedure will have to be followed in the case of Arrack, Ganja & Beer also

A draft making the enquiry as suggested by the Secretariat is called for approval

Yours 28/5/02 Asst 24/5/02

Officials Continued

(with reference to the above query the Excise Comm. reported (1) that the local Cess is not included in the "license fees" in accordance with the late Chief Comm's order no 1611A/Rec. 31 of 31/5/1872, (2) that there is no objection to it being so and if so directed by Govt & (3) that the same procedure will have to be adopted in the case of all kinds of "license fees" the Excise Comm adds that if "local Cess" is included in license fees" also there will be a corresponding decrease under the specific heads

Noted for orders

to power mt by the

Excise Commr the Local Funds (General) will increase at the expense of Excise Revenue proper, if local cess is demanded on the license fees. If a person is prepared to pay Rs 160 as license fee instead of local cess, he will pay only 16/17 of Rs 160 when local cess is demanded in addition, 1/17 of Rs 160 being levied as local cess in addition

2. So far as I have studied the subject, the levy of local cess on items of revenue other than land revenue does not prevail in Bombay or Madras & seems to be peculiar to Mysore

19/10/03

Sd

To avoid ~~readers~~ ignorant persons being misled I think

that if assessment varies to
very small cases, the ~~rate~~ levy
is to include the demand now
for it in the bills & that
1/17 of the whole sum raised
as Local funds this remark
applies to all classes of bills
by Government

The Bill
through the H.L.
Committee

May we not
leave the present
practice alone? There seems no
need to disturb the games by the introduction
of a change — a
Agreed as suggested
23/6/03

026 00
The Lords will approve
the local funds resources
which are so sadly in
want of cash. It does not
does not want [illegible] no 11400
work to pursue the matter 25-6-03

Will do 24/6
24/6/03

Agreed
26.VI.03

Thanks for the Devan's suggestion - I was afraid that a departure from practice would not find favour & hence my note of the 23rd ~~February~~ - A separate Levy of local Cess is certainly desirable and it is nothing but right that the proceeds should be credited to local funds a corresponding reduction in Cyprus Revenue notwithstanding I beg to ~~[illegible]~~ that this addition to Local funds be kept clear

Colonial Secretary

2/7/03

Submit to the Deputy

2/7/03

Has this proposal been submitted to Council again? If so please do

7.3.04

11214
2.7.03

Send Honourable Clark

8/3/04

Facing Sheet for Cases included in the schedule appended to Notification No. 36 of the 8th August 1902.

Subject— Levy of Local Cess on the Sale proceeds of Toddy Shops - 1903

	Date.	Initial of Officer himself or responsible Deputy.
Received in the Secretariat	14.6.03	
Submitted to Secretary	19.6.03	
Submitted by Secretary to ~~Dewan~~ or Councillor in charge	20.6.03	
Returned to Secretary	23.6.03	
Subd. by the Dewan	24.6.03	
Returned to Secretary	26.6.03	
Do - by the Dewan -	7.3.04	
Circulated by Secretary for Council ...	9.3.04	
Forwarded by 1st Councillor	10/3/1904	
Forwarded by 2nd Councillor	11.3.04	
Received in Secretariat	"	
Considered in Council		
Submitted to the Dewan	12.3.04	
Submitted to His Highness	16.3.'04	
Orders passed by His Highness	19.3.04	
Final Orders issued	7.4.04	
Circulated to Councillors		
Passed on by the 1 Councillor		
Returned to Secretary by Councillor.		

270

8

Council matter for disposal by Circulation.

Subject.

Levy of Local cess on the Sale proceeds of toddy Shops - (rent or license fees) and extending such levy in the case of arrack ganja & beer, the result being a corresponding fall in the Excise Revenue -

Circulated to Councillors.

By Order,

9-3-1904

Offg Secretary.

Name	Remarks by the Councillor.
V. P. Madhava Rao, Esq., C.I.E., First Councillor. Sent on 9-3-04 Received on 9-3-04 night. C 268	No remarks 10/3/1904
C. Sreenivasiengar, Esq., Second Councillor. 11.3.1904 Sent on C-267. Received on 11-3-1904.	The levy proposed may be sanctioned C Sreenivasengar 11-3-04

MGCPB—500—8.6.03.

Submitted to the Dewan Sahib

12.3.1904

16584/12.3.04

Submitted to His Highness

the very moral ~~Tuesday~~ copy

on sale proceeds of today

Notes maybe sanctioned

14.3.04 MMB

Record of Case submitted for the orders of His Highness the Maharaja.

Subject.

Local Cess on the sale proceeds of toddy shops.

1651 *Order.*

Sanctioned

KRW

19/3/04

Orders issued

21.3.04

Shemoga

23/3/04

S.R 64 of 1902-
Sl. No 1

(1)

No 667
Ex 26-02
Dy 2/6/03

To the Excise Comr
in Mysore

Has the honor
to request that the
Excise Comr in
Mysore will be
good enough to
furnish a ~~statement~~ stating
as per form, why local
Cess cannot
be levied on the
sale proceeds of
toddy shops, and
whether ~~cl 3 of Paras of~~ the terms
toddy shops (No 429 Sec 5-1902) may
not be modified to
that effect

Sale rules of

By Order

30/5/03

Secy

29/5/03

S:R 6A of 1902
812

Ex 5477

OFFICE OF THE
Regd 13298
11 JUN 1903
BANGALORE

1903

FROM J. H. Bernadou Esq BA

Excise Commissioner in Mysore

To A. V. Narjundayya Esq Asst Sec

retary to the Government of

His Highness the Maharaja of Mysore

General and Revenue Departments

Dated 9th }
Despatched 10th } June 1903.
Received

General No. 7437
No. 509
Enclosure No.

In reply to Secretary's docket no 667 / Ex 76-02, dated 2nd instant, submits his opinion in regard to the proposal of Government to levy local cess on the sale proceeds of toddy shops.

Exam
12.6.03

Filed with office note
Contd
17.6.03

No 7437/509

Excise Commissioner's Office

Dated, Bangalore 9/10th June 1903

From

B. V. Ramaya Esquire B.A.

Excise Commissioner in Mysore.

To

A. V. Kanjundayya Esquire M.A. B.L.

Secretary to the Government of

His Highness the Maharaja of Mysor

General and Revenue Department

Sir,

In reply to your docket no 667/Ex.76-

dated 2nd instant, I have the honor to

state that in accordance with the

late Chief Commissioner's order no 1014/Rev.

dated 31st May 1872, local cess was n

levied on the fees of licenses for the sa

of liquors and drugs, but it was levie

only on duty, or rather it was merge

in duty. As the "Sale proceeds" of the

shops of all kinds represent license

fees, it is laid down in the existing

Excise Rules also that no local cess

shall be levied on the rent of the shop

Under the said Rules, local cess is

merged in Arrack and Ganja duty, but it is separately levied on Toddy duty, - namely "Tree-tax". It is also separately levied on "Tree-rent" namely the price or rent paid for leasing the trees to draw toddy from them. Thus it will be seen that the rule is now uniform as regards all items. There is no objection to levy local cess on the "Sale proceeds of toddy shops" (rent or license fees), if the Government now direct its levy. Then there will only be a corresponding fall under "Excise Revenue proper". If the Government decide to order such levy, then I would recommend the levy of local cess on the rents or license fees of the shops of all kinds, in view of the rule being uniform in regard to all such items of Excise Revenue.

I have the honor to be,
Sir,
Your most obedient servant

M Duraiswamy

Excise Commissioner
by the Imperial

Enclosure 6th Serial
No. 2.

Page 139. of the Revenue Manual
of 1886.

Cancl. No. 1014/Rev. 21

Mysore Chief Commr's Office,
Bangalore, 31st May 1872

To
The Superintendent,
Nandydroog Division

Sir,

In reply to your letter No. 6 of the 8th April 1872, I am directed by the Chief Comr to state that the licenses referred to in para 6 of this Office Circular No 4274-21 of the 14th November 1871 were farm licenses and not sale licenses, and that the half anna Cess on account of Local Fund under the head "Abkari" should be levied only on the amount realized from Still-head duty, and should not,

5 after it has been once
passed, the Commissioners
may license either for
wholesale or retail sales,
nor on the amount
realized from such
licenses, which may happen
to be put up to auction.

Sec.

SR 64 [illegible]
Revs.

(8)

Mysore Govt. Gen. & Rev. Secretariat,
Excise Branch.

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

File No. (if any) and its date—

Read:

Correspondence ending with the Excise Commr's letter no 7437/509, dd 9/10.6.03 submitting his opinion regarding the advisability of instituting a separate levy of local cess on the sale proceeds of toddy shops.

Order: no 668-77. dd 7/4/04
67 for

The Government are pleased to direct, with effect from 1905-06, the separate levy of local cess of one anna on every rupee of the rent

Draft for the appl of the Govt through the Ist Committee

946/30-3-04

30/3/04

Abdul
31-3-04

16933/2.4.04.

of toddy shops. During the year 1904-05, 1/17th of the rent of toddy shops will be set apart and credited to Local Fund, a separate levy being considered undesirable on account of the absence of timely and sufficient notice to the purchasers of toddy shops.

One provision for the separate levy of local cess on the rent of toddy shops will be made in the Rules under the Excise Regulation — now under revision — as well as in the notification of the sale of toddy shops for 1905-06.

6/12/04

Comptr. Offg. Secy. 30/12

To The Excise Commr in Mysore
The Comptroller in Mysore
The Deputy Commrs of Districts

1903-04

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

EXCISE

PROCEEDINGS

Dated 7th April 1904

No. 668-77-
Ex. F. 6-02

Sanctioning the separate levy of Local Cess on the rent of toddy shops.

Proceedings of the Government of His Highness the Maharaja of Mysore, Excise, dated 7th April 1904.

READ—

Correspondence ending with the Excise Commissioner's letter No. 7437—509, dated 9—10th June 1903, submitting his opinion regarding the advisability of instituting a separate levy of local cess on the sale proceeds of toddy shops.

No. 668-77—Ex. F. 6-02, DATED BANGALORE, 7TH APRIL 1904.

ORDER THEREON.—The Government are pleased to direct, with effect from 1905-06, the separate levy of local cess of one anna in every rupee of the rent of toddy shops. During the year 1904-05, $\frac{1}{17}$th of the rent of toddy shops will be set apart and credited to Local Funds, a separate levy being considered undesirable on account of the absence of timely and sufficient notice to the purchasers of toddy shops.

Due provision for the separate levy of local cess on the rent of toddy shops will be made in the Rules under the Excise Regulation, now under revision, as well as in the notification of the sale of toddy shops for 1905-06.

L. ANANTASAMI RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Comptroller to the Government of His Highness the Maharaja of Mysore.
The Deputy Commissioners of Districts.

Exd.—G. S.